CERTIFICATE OF SERVICE

I, Stephen A. Weiss, hereby certify that on the 7th day of January 2010, I electronically

transmitted a true and correct copy of the foregoing document, OBJECTION TO TRUSTEE'S

DETERMINATION OF CLAIM, to the Clerk of the Court using the ECF System for filing and

transmittal of a Notice of Electronic Filing (NEF) to all attorneys of record who are ECF registrants. I

also certify that on said date, I caused to be served a true and correct copy of the aforementioned

document via federal express on, Irving H. Picard, Trustee, c/o Baker & Hostetler, LLP, 45 Rockefeller

Plaza, New York, NY 10111, and via regular Mail on the following attorneys who are not ECF

registrants:

Clerk of the United States Bankruptcy Court
For the Southern District of New York
One Bowling Green
New York, NY 10004

Philip Bentley
Douglas Rimsky
Jonathan Koevary
Kramer, Levin, Naftalis & Frankel, LLP
1177 Avenue of the Americas
New York, NY 10036

Seth Davis
David E. Ross
Kasowitz, Benson Torres & Freidman LLP
1633 Broadway
New York, NY 10019

Howard Kleinhendler
Wachtel & Masyr, LLP
110 East 59th Street
New York, NY 10022

John J. Lavin
Coppel Laughlin Blount & Lavin, LLP
PO Box 455
Chester, NJ 07930

David E. Ross
Victor Barnet
Kasowitz, Benson Torres & Friedman LLP
1633 Broadway
New York, NY 10019

David C. McGrail
Law Offices of David C. McGrail
676A Ninth Avenue
New York, NY 10036

Joseph E. Shickich
Riddell Williams P.S.
1001 4th Ave Ste 4500
Seattle, WA 98154-1065

Alan Nisselson
Windels Marx Mittendorf & Lane, LLP
156 West 56th Street
New York, NY 10019

Tina M. Talarchyk
Squire, Sanders & Dempsey LLP
1900 Phillips Point West
777 South Flagler Drive
West Palm Beach, FL 33401-6198

Thomas M. Wearsch
Baker & Hosteller LLP
45 Rockefeller Plaza
New York, NY 10111

Paul Traub
Epstein Becker & Green, P.C.
250 Park Avenue 11th Floor
New York, NY 10177-1211

Janis Weiss
415 East 54th Street Apt. 10C
New York, NY 10022

Irwin Kellner
40 Angler Lane
Port Washington, NY 11050

/s/ Stephen A. Weiss
Stephen A. Weiss